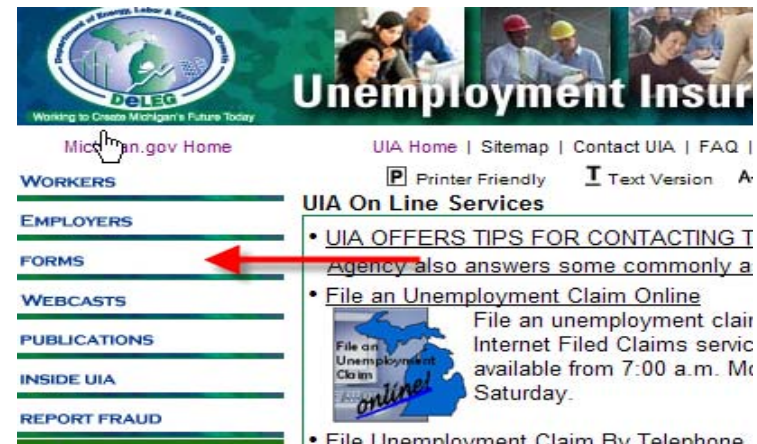


# Unemployment Insurance Agency

## Michigan Tax Credit

# Applying for the Credit

- Employer Web Account Manager (EWAM)
- Form UIA 1110, Michigan Tax Credit Application



# EWAM Filing – Part 1

Have you read the More Information links? These links give you step by step instructions and information that you need to know before using the on-line service.

- Quarterly Wage Report filing
  - [More Information](#)
  - [File Quarterly Wage Detail Report \(1017e\) on the Internet](#)
  - [Submit a Quarterly Wage file](#)
- Quarterly Tax/Payroll Report filing
  - [More Information](#)
  - [File a Quarterly Tax Report \(1020/1020R\) on the Internet](#)
  - [Submit a Quarterly Tax Report file](#)
- Amended Quarterly Tax/Payroll Report filing
  - [More Information](#)
  - [File an Amended Tax/Payroll Report \(1021/1021R\) on the Internet](#)
- Tax Payment
  - [More Information](#)
  - [Make a Tax Payment](#)
- Bulk Tax Payment
  - [More Information](#)
  - [Make a Bulk Payment](#)
- Request for Registration and Seeking Work Waiver
  - [More Information](#)
  - [Registration and Seeking Work Waiver](#)
- Access Account Information
  - [More Information](#)
  - [Access Account Information](#)
- Request Statements
  - [More Information](#)
  - [Request a Statement on the Internet](#)
- Employer Filed Claims
  - [More Information](#)
  - [Submit an Employer Filed Claims file](#)
- Separation Information Response
  - [More Information](#)
  - [Submit a Response to Employer Separation Information Request](#)
- Employer Tax Protest
  - [More Information](#)
  - [Submit a Protest for an Employer Tax Issue](#)
- Michigan Tax Credit
  - [More Information](#)
  - [File a Michigan Tax Credit](#)



# EWAM Filing – Part 2

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**Michigan Tax Credit - Eligibility**

Eligibility conditions necessary to obtain a 2010 Tax Credit

1. Your "actual reserve" balance as of June 30, 2009 as shown on your 2009 annual tax rate determination must be positive. If the "actual reserve" is a negative figure, refer to Voluntary Payment information at [http://www.michigan.gov/uia/0,1607,7-118-26898\\_27193-80182--00.html](http://www.michigan.gov/uia/0,1607,7-118-26898_27193-80182--00.html).
2. In 2009, you were in your 5th or subsequent year of coverage with the UIA (you were a fully experienced employer).
3. You paid the 2009 FUTA credit reduction to the Internal Revenue Service on or prior to December 31, 2010.
4. You certify on this application the amount of additional FUTA tax you paid for 2009.
5. You must have taxable wages with UIA in the 2009 calendar year.

If you believe you are eligible for a 2010 Michigan Tax Credit, click the **Continue** button below to apply for the credit.

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Cancel

Continue >



# EWAM Filing – Part 3



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## Michigan Tax Credit - Application

### APPLICATION FOR MICHIGAN UNEMPLOYMENT TAX CREDIT IN 2010

Calculate the additional FUTA taxes paid to Michigan that were entered on IRS Form 940, Schedule A, Part 2, in the line designated for Michigan.

\* MICHIGAN Wages  
(Total Taxable):

1550324.25

× 0.0030

=

\$4,650.97

Line A (additional  
FUTA taxes paid)

\* Required field

### COMPUTATION OF MICHIGAN TAX CREDIT

Multiply Line A (above)

\$4,650.97

× 0.50

=

\$2,325.49

Multiply Total Taxable Wages  
reported on 2009 UIA Quarterly  
Tax Reports

\$1,654,496.03

× 0.0100 †

=

\$16,544.96

The lesser figure in the two boxes above will be your Michigan Tax Credit:

\$2,325.49

† This is your NBC (Nonchargeable Benefits Component), which is located on your annual tax rate determination for calendar year 2009.

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# EWAM Filing – Part 4

## CERTIFICATION

Employer number:

Employer name:

Employer address:

**Your Certification:** By clicking the **Submit** button below, I declare that

- a. I have examined this report, and to the best of my knowledge and belief it is true, correct, and complete; *and*
- b. The 2009 FUTA tax was paid on or before December 31, 2010.

Preparer's Name: Joe Smith

Preparer's Job Title: Owner

Preparer's Phone: (313) 456-2146

\* Preparer's Web Account Password:



\* = Required field

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Cancel

Submit

# EWAM Filing – Part 5



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**Michigan Tax Credit - Confirmation**

 [Printer-friendly version \(opens a new window\)](#)



## APPLICATION FOR MICHIGAN UNEMPLOYMENT TAX CREDIT IN 2010

**Your Certification:** I declare that

- a. I have examined this report, and to the best of my knowledge and belief it is true, correct, and complete; and
- b. The 2009 FUTA tax was paid on or before December 31, 2010.

Preparer's Name: **Joe Smith**  
Preparer's Job Title: **Owner**  
Preparer's Phone: **(313) 456-2146**

Confirmation number: **0007956-2010**  
Submitted by: **User 0007956 on 4/10/2010 at 10:24:31 AM**



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# Filing the 1110 – Part 1

UIA 1110  
(Rev 07/09)



STATE OF MICHIGAN  
DEPARTMENT OF ENERGY, LABOR & ECONOMIC GROWTH  
**UNEMPLOYMENT INSURANCE AGENCY**

Cadillac Place - Tax Office - Suite 11-500  
3024 W. Grand Blvd Detroit, MI 48202  
PHONE: (313) 456-2180 FAX: (313) 456-2130  
INTERNET: [www.michigan.gov/uia](http://www.michigan.gov/uia)

Authorized by  
MCL 421.1 et seq.



To obtain your credit faster, you can file this application on-line through EWAM (Employer Web Account Manager) at [www.michigan.gov/uia](http://www.michigan.gov/uia), On-line Services for Employers.

Enter Name and Address

**CERTIFICATION:** The 2009 FUTA tax was paid  
on or before Dec. 31 2010.

\_\_\_\_\_  
(Signature - Form Cannot Be Processed Without Signature)

\_\_\_\_\_  
(Name - Printed)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
(Phone)

**YOU MAY BE ELIGIBLE FOR A MICHIGAN TAX CREDIT IF YOU ARE A POSITIVE  
BALANCE EMPLOYER**



# Filing the 1110 – Part 2

YOU MAY BE ELIGIBLE FOR A MICHIGAN TAX CREDIT IF YOU ARE A POSITIVE  
BALANCE EMPLOYER

## APPLICATION FOR MICHIGAN UNEMPLOYMENT TAX CREDIT IN 2010

The 2009 FUTA tax must be paid in full prior to applying for this credit.  
Read important eligibility requirements below before completing application.

Enter Unemployment Insurance Agency (UIA)

Account Number: \_\_\_\_\_

Enter below the additional FUTA taxes reported on IRS Form 940, Schedule A, Part 2, on the  
line designated for Michigan.

MICHIGAN Wages

(Total Taxable): \$ \_\_\_\_\_ . \_\_\_\_\_

× 0.003 =

\$ \_\_\_\_\_ . \_\_\_\_\_

Line A (additional FUTA taxes paid)



REMOVE AND MAIL TOP PORTION TO ADDRESS AT TOP OF FORM  
RETAIN THIS LOWER PORTION FOR YOUR RECORDS

# Filing the 1110 – Part 3 (PDF Version)



REMOVE AND MAIL TOP PORTION TO ADDRESS AT TOP OF FORM  
RETAIN THIS LOWER PORTION FOR YOUR RECORDS

## Computation of Tax Credit

Multiply Line A (above) \$0.00  $\times 0.5 =$  \$0.00

Enter Total Taxable Wages reported on 2009 UIA

Quarterly Tax Reports \$0.00

Multiplied by Your 2009 NBC  $\div$  0.00% = \$0.00

**The lesser figure in the two boxes above will be your Michigan Tax Credit.**

<sup>†</sup>Your NBC (Nonchargeable Benefits Component) is located on your annual tax rate determination for calendar year 2009.

## ELIGIBILITY CONDITIONS NECESSARY TO OBTAIN 2010 TAX CREDIT

1. Your "actual reserve" balance as of June 30, 2008 as shown on your 2009 annual tax rate determination must be positive. If the "actual reserve" is a negative figure, refer to Voluntary Payment information at [www.michigan.gov/uia](http://www.michigan.gov/uia)
2. In 2009, you were in your 5th or subsequent year of coverage with the UIA (you were a fully experienced employer).
3. You paid the 2009 FUTA credit reduction to the Internal Revenue Service on or prior to December 31, 2010.
4. You certify on the application form above, the amount of additional FUTA tax you paid for 2009 as a result of the credit reduction.
5. You must have taxable wages with UIA in the 2009 calendar year.

**DELEG is an equal opportunity employer/program.**

**Print Form**

# Last Words

USA 1519  
(Rev. 07/09)

STATE OF MICHIGAN  
DEPARTMENT OF ENERGY, LABOR & ECONOMIC GROWTH  
**UNEMPLOYMENT INSURANCE AGENCY**  
Cadillac Place - Tax Office - Suite 11-500  
3024 W. Grand Blvd. Detroit, MI 48202  
PHONE: (313) 456-2190 FAX: (313) 456-2130  
INTERNET: [www.michigan.gov/ua](http://www.michigan.gov/ua)

Authorized by  
MCL 421.1 & 449

To obtain your credit faster, you can file this application on-line through EIAM (Employer Web Account Manager) at [www.michigan.gov/ua](http://www.michigan.gov/ua), On-line Services for Employers.

Enter Name and Address: CERTIFICATION: The 2009 FUTA tax was paid on or before Dec. 31, 2010.

Business Name \_\_\_\_\_ (Signature - Print Name Or Preceded With Signature)  
Business Address \_\_\_\_\_ (Name - Print)  
City \_\_\_\_\_, MI \_\_\_\_\_ (City)  
\_\_\_\_\_ (State)  
\_\_\_\_\_ (Zip)

YOU MAY BE ELIGIBLE FOR A MICHIGAN TAX CREDIT IF YOU ARE A POSITIVE BALANCE EMPLOYER

**APPLICATION FOR MICHIGAN UNEMPLOYMENT TAX CREDIT IN 2010**  
The 2009 FUTA tax must be paid in full prior to applying for this credit.  
Read Important Eligibility Requirements Below Before Completing Application.

Enter UIA  
Account Number: \_\_\_\_\_

Enter below the additional FUTA taxes paid to Michigan that were entered on IRS Form 940, Schedule A, Part 2, in the line designated for Michigan.

MICHIGAN Wages  
(Total Taxable): \$ \_\_\_\_\_ × 0.03 = \$ 0.00  
Use A (additional FUTA taxes paid)

REMOVE AND MAIL TOP PORTION TO ADDRESS AT TOP OF FORM  
RETAIN THIS LOWER PORTION FOR YOUR RECORDS

**Computation of Tax Credit**

Multiply Line A (above) \$ 0.00 × 0.50 = \$ 0.00

Enter Total Taxable Wages reported on 2009 UIA  
Quarterly Tax Reports \$ 0.00

Enter 2009 NBC \$ 0.00

The lesser figure in the two boxes above will be your Michigan FUTA Tax Credit.  
\*Your NBC (Nonchargeable Benefits Component) is located on your annual tax rate determination for calendar year 2009.

- ELIGIBILITY CONDITIONS NECESSARY TO OBTAIN 2010 TAX CREDIT**
1. Your "actual reserve" balance as of June 30, 2008 as shown on your 2009 annual tax rate determination must be positive. If the "actual reserve" is a negative figure, refer to Voluntary Payment information at [www.michigan.gov/ua](http://www.michigan.gov/ua).
  2. In 2009, you were in your 5th or subsequent year of coverage with the UIA (you were a fully experienced employer).
  3. You paid the 2009 FUTA credit reduction to the Internal Revenue Service on or prior to December 31, 2010.
  4. You certify on the application form above, the amount of additional FUTA tax you paid for 2009 as a result of the credit reduction.
  5. You must have taxable wages with UIA in the 2009 calendar year.

DELEG is an equal opportunity employer/program.

# CONCLUSION

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- **UIA OFFERS TIPS FOR CONTACTING THE AGENCY**  
Agency also answers some commonly asked questions
- **File an Unemployment Claim Online**  
File an unemployment claim using our convenient Internet Filed Claims service. The online application is available from 7:00 a.m. Monday to 7:00 p.m. Saturday.
- **File Unemployment Claim By Telephone**  
You can file for unemployment benefits by telephone from anywhere in Michigan or

[TaxSupport@michigan.gov](mailto:TaxSupport@michigan.gov)

Phone: 313-456-2010

